

Town of Exeter
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 14,061,707	\$ -
Last Year's Levy Tax Collection	171,503	-
Prior Years Property Tax Collection	21,680	-
Interest & Penalty	92,012	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	73,600	-
Fines and Forfeitures	-	-
Investment Income	8,537	-
Departmental	401,219	-
Rescue Run Revenue	-	-
Police & Fire Detail	85,706	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	-
Impact Aid	-	-
Medicaid	-	-
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	-
CDBG	401	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	-
MV Excise Tax Reimbursement & Phase-out	368,648	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	52,931	-
Library Construction Aid	75,968	-
Public Service Corporation Tax	83,592	-
Meals & Beverage Tax / Hotel Tax	114,078	-
LEA Aid	-	-
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	-	-
State Food Service Revenue	-	-
Incentive Aid	-	-
Property Revaluation Reimbursement	35,748	-
Other State Revenue	-	-
Other Revenue	47,665	-
Local Appropriation for Education	-	-
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 15,694,995	\$ -
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ -	\$ -

Town of Exeter
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 483,816	\$ 42,061	\$ 5,915	\$ -	\$ 71,311	\$ 122,537	\$ 403,288	\$ -	\$ -
Compensation - Group B	-	-	-	-	-	-	-	-	-
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	40,970	-	-
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	108,545	21,709	-	-	21,709	21,709	173,673	-	-
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	-
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	6,943	1,389	-	-	1,389	1,389	11,109	-	-
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	-
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	43,781	1,904	1,904	-	19,035	3,807	15,228	-	-
Life Insurance	590	49	49	-	98	98	393	-	-
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	5,166	-	-	-	1,034	1,034	7,232	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	29,574	4,196	-	-	7,333	9,276	47,021	-	-
Purchased Services	154,038	24,575	-	36,020	3,370	3,521	5,923	-	-
Materials/Supplies	35,470	1,810	-	-	1,280	34,217	21,186	-	-
Software Licenses	16,552	1,990	-	14,394	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	79,343	-	-
Insurance	93,275	-	-	-	-	-	-	-	-
Maintenance	1,599	-	-	-	-	4,424	27,845	-	-
Vehicle Operations	-	-	-	-	-	-	39,068	-	-
Utilities	31,900	-	-	-	-	13,907	10,439	-	-
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Revaluation	-	57,614	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	79,721	-	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	17,767	-	-	-	-	-	-	-	-
Other Operation Expenditures	151,812	-	353	-	400	20,962	254,509	-	-
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,180,828	\$ 157,297	\$ 8,221	\$ 50,414	\$ 126,959	\$ 236,881	\$ 1,216,948	\$ -	\$ -

Town of Exeter
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ -	\$ -	\$ 101,465	\$ -	\$ -	\$ -	\$ 1,230,393	\$ -
Compensation - Group B	-	-	-	-	-	-	-	-
Compensation - Group C	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	40,970	-
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	-	-	-	-	-	-	347,345	-
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	-	-	-	-	-	-	22,219	-
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-
Payroll Taxes	-	-	5,711	-	-	-	91,370	-
Life Insurance	-	-	98	-	-	-	1,375	-
State Defined Contribution- Group A	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	1,034	-	-	-	15,500	-
Other Benefits- Group B	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	97,400	-
Purchased Services	-	-	3,000	-	-	-	230,447	-
Materials/Supplies	-	-	-	-	-	-	93,963	-
Software Licenses	-	-	5,156	-	-	-	38,092	-
Capital Outlays	-	-	-	-	-	-	79,343	-
Insurance	-	-	-	-	-	-	93,275	-
Maintenance	-	-	-	-	-	-	33,868	-
Vehicle Operations	-	-	-	-	-	-	39,068	-
Utilities	-	-	1,510	-	-	-	57,756	-
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	57,614	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	79,721	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	17,767	-
Other Operation Expenditures	-	-	1,119	-	-	-	429,155	-
Local Appropriation for Education	-	-	-	11,822,960	-	-	11,822,960	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	178,888	-	178,888	-
Municipal Debt- Interest	-	-	-	-	23,252	-	23,252	-
School Debt- Principal	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 119,093	\$ 11,822,960	\$ 202,140	\$ -	\$ 15,121,741	\$ -

Financing Uses: Transfer to Capital Funds	\$ 108,000	\$ -
Financing Uses: Transfer to Other Funds	74,400	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 182,400	\$ -
Net Change in Fund Balance¹	390,854	-
Fund Balance1- beginning of year	\$2,310,863	
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	-
Fund Balance¹ - beginning of year adjusted	2,310,863	-
Rounding		
Fund Balance¹ - end of year	\$ 2,701,717	\$ -

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Exeter
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
General Fund	\$ 15,573,140	\$ 14,889	\$ 14,743,578	\$ 680,287	\$ 164,164	\$ 1,952,728	\$ -	\$ 1,952,728	\$ 2,116,892
Transfer Station Fund	-	-	-	14,889	(14,889)	14,889	-	14,889	-
Animal Shelter Fund	-	51,430	-	-	51,430	(51,430)	-	(51,430)	-
Property Revaluation Fund	35,748	10,000	57,614	-	(11,866)	121,940	-	121,940	110,074
CDBG Grants	401	-	6,986	-	(6,585)	80,019	-	80,019	73,434
Vehicle Replacement Fund	20,408	-	3,883	-	16,525	174,625	-	174,625	191,150
Public Works - Roads Fund	-	320,957	165,039	-	155,918	(11,971)	-	(11,971)	143,947
Public Works - Equipment Fund	-	115,500	79,343	-	36,157	30,063	-	30,063	66,220
Totals per audited financial statements	\$ 15,629,697	\$ 512,776	\$ 15,056,443	\$ 695,176	\$ 390,854	\$ 2,310,863	\$ -	\$ 2,310,863	\$ 2,701,717

Reconciliation from financial statements to MTP2

Eliminate transfers between Funds reported on MTP2:									
- from Transfer Station Fund to General Fund	\$ -	\$ (14,889)	\$ -	\$ (14,889)	\$ -	\$ -	\$ -	\$ -	\$ -
- from General Fund to Animal Shelter Fund	-	(51,430)	-	(51,430)	-	-	-	-	-
- from General Fund to Public Works - Roads Fund	-	(320,957)	-	(320,957)	-	-	-	-	-
- from General Fund to Public Works - Equipment Fund	-	(115,500)	-	(115,500)	-	-	-	-	-
- from General Fund to Property Revaluation Fund	-	(10,000)	-	(10,000)	-	-	-	-	-
To gross police detail (income/expense) net in financial statements	65,298	-	65,298	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	\$ 15,694,995	\$ -	\$ 15,121,741	\$ 182,400	\$ 390,854	\$ 2,310,863	\$ -	\$ 2,310,863	\$ 2,701,717

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.